

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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In re REFCO INC. SECURITIES LITIGATION	:	Case No. 07-md-1902 (JSR)
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This Document Relates to:		
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KENNETH M. KRYIS, <i>et al.</i> ,	:	
	:	
Plaintiffs,	:	
	:	Case No. 08-cv-3065 (JSR)
-against-	:	Case No. 08-cv-3086 (JSR)
	:	
CHRISTOPHER SUGRUE, <i>et al.</i> ,	:	
	:	
Defendants.	:	
-----X	:	
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KENNETH M. KRYIS, <i>et al.</i> ,	:	
	:	
Plaintiffs,	:	
	:	Case No. 10-cv-3594 (JSR)
-against-	:	
	:	
DEUTSCHE BANK SECURITIES INC., <i>et al.</i> ,	:	
	:	
Defendants.	:	
-----X	:	

**DECLARATION OF MASON SIMPSON IN SUPPORT
OF PLAINTIFFS' MEMORANDUM OF LAW IN OPPOSITION TO
DEFENDANTS' MOTION FOR CERTIFICATION OF THE COURT'S ORDER
DENYING DEFENDANTS' MOTION TO DISMISS PLAINTIFFS' REFCO
FRAUD CLAIMS ON GROUNDS OF *IN PARI DELICTO***

Mason C. Simpson declares as follows:

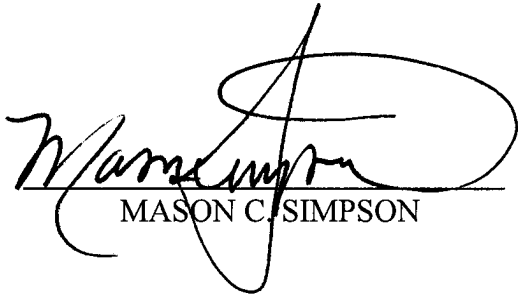
1. I am a member of the law firm Brown Rudnick LLP, co-counsel, with Beus Gilbert PLLC, for plaintiffs Kenneth M. Kryis, *et al.* ("Plaintiffs") in the above-captioned action. I am admitted to practice before this Court. I respectfully submit this

declaration in support of Plaintiffs' Memorandum of Law in Opposition To Defendants' Motion For Certification of the Court's Order Denying Defendants' Motion To Dismiss Plaintiffs' Refco Fraud Claims on Grounds of In Pari Delicto.

2. Attached hereto as Exhibit A is a true and correct copy of the Amended and Restated Service Agreement between the Sphinx entities and the DPM Defendants, dated June 30, 2004 (bates-stamped RA0014825 – RA0014846).

I declare under penalty of perjury that the foregoing is true and correct.

Executed on October 19, 2011



MASON C. SIMPSON